

EXHIBIT B

Keegan, Linscott & Kenon, PC
3443 N. Campbell Avenue, Suite 115
Tucson, AZ 85719

Mr. Dale Schian
Schian Walker, PLC
1850 N. Central Ave., Suite 900
Phoenix, AZ 85004

Re: Delta Mechanical Bankruptcy

02/02/2018
Invoice Number 31518

DATE	SERVICE	STAFF	HOURS	RATE	AMOUNT
12/05/2017	Fee application Work on October and November billing and fee application information	Linscott	0.30	\$335.00	\$ 100.50
01/23/2018	Data analysis Analysis of revised cash flow projection and Plan payments; prepare summary of changes for Chris L.	Gordon	1.40	\$195.00	273.00
01/24/2018	Data analysis Analysis discussions with Chris L.; revised cash flow projection analysis; P/C and email communications with attorney S Goldberg.	Gordon	1.20	\$195.00	234.00
01/24/2018	Report preparation Follow up with Scott Goldberg on updated Declaration on feasibility	Linscott	0.25	\$335.00	83.75
01/26/2018	Data analysis Review and analyze October through December financial results; revise cash flow analysis including Plan payments; review and update draft declaration; review results with Chris L.	Gordon	3.50	\$195.00	682.50
01/26/2018	Report preparation Review updated financial analysis by John and work on Declaration	Linscott	1.50	\$335.00	502.50

DATE	SERVICE	STAFF	HOURS	RATE	AMOUNT
01/26/2018	Travel time To/from a client office to KLK office to work on Delta analysis.	Gordon	0.50	\$92.50	46.25
01/29/2018	Data analysis Review December results	Linscott	0.20	\$335.00	<u>67.00</u>
				Total For Services	1,989.50
01/23/2018	Supplies Purchases PACER reports pulled			\$ 93.30	
01/26/2018	Mileage To/from a client office to KLK office to work on Delta analysis.			<u>3.21</u>	
				Total For Expenses	<u>96.51</u>
				Current Amount Due	<u>\$ 2,086.01</u>

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Re: Delta Mechanical Bankruptcy

12/05/2017
Invoice Number 31106

DATE	SERVICE	STAFF	HOURS	RATE	AMOUNT
09/22/2017	Client meeting Call with Dale and initial document review	Linscott	1.00	\$335.00	\$ 335.00
09/22/2017	Data entry & accounting download & save files from sharefile; print docs & prepare binder	Carrera	0.50	\$65.00	32.50
09/22/2017	Administrative support new client; eng letter, file for chris	Carrera	0.30	\$65.00	19.50
09/25/2017	Initial case review Project overview discussion with Chris L.	Gordon	0.30	\$195.00	58.50
09/25/2017	Data analysis Review and analyze documents provided by attorney D Schian.	Gordon	4.90	\$195.00	955.50
09/25/2017	Data analysis Review Plan, Disclosure Statement, Fraudulent conveyance allegations. Meet with John on same and project scope, approach.	Linscott	2.00	\$335.00	670.00
09/26/2017	Data analysis Review and analyze Plan, Disclosure Statement, exhibits and other documents supplied by attorney; prepare list of questions and information needed for analysis.				

DATE	SERVICE	STAFF	HOURS	RATE	AMOUNT
		Gordon	6.50	\$195.00	1,267.50
09/27/2017	Data analysis Review and analyze Plan, disclosure statement, related exhibits and other documents; prepare questions and information request needed.	Gordon	6.20	\$195.00	1,209.00
09/28/2017	Planning / scheduling Work with John on case approach, issues	Linscott	0.20	\$335.00	67.00
10/02/2017	Data analysis Status and issues discussions with Chris L, Laura C; review monthly operating reports and other information downloaded from Court Docket through PACER; set up documentation files with Laura C.	Gordon	2.80	\$195.00	546.00
10/02/2017	Administrative support pull reports from pacer, save, print & organize	Carrera	1.60	\$65.00	104.00
10/02/2017	Administrative support prepare MOR binder	Carrera	0.30	\$65.00	19.50
10/03/2017	Data analysis Work on files of financial information	Linscott	0.25	\$335.00	83.75
10/18/2017	Client correspondence Revise engagement letter with Chris L, Laura C.	Gordon	0.30	\$195.00	58.50
10/18/2017	Data entry & accounting edits to revised EL, print for signature, scan, save & email	Carrera	0.25	\$65.00	16.25
10/24/2017	Data analysis Review notes and open issues.	Gordon	0.50	\$195.00	97.50
11/01/2017	Data analysis Status discussion with Chris L; review files received from attorney D Schian; analyze financial reports and cash flow projections; various information search, analysis, discussion with Chris L.	Gordon	2.90	\$195.00	565.50
11/01/2017	Business Analysis Meet with John and review projections and liquidation analysis matters				

DATE	SERVICE	STAFF	HOURS	RATE	AMOUNT
		Linscott	1.00	\$335.00	335.00
11/02/2017	Data analysis Analysis of documents received; prepare for phone conference with attorney; phone call with D Schian, Chris L; discuss issues and plan meeting with N Stone; Monthly Operating Report review and analysis.				
		Gordon	3.30	\$195.00	643.50
11/02/2017	Data analysis Review projections and call with Dale and John on status, tasks				
		Linscott	1.00	\$335.00	335.00
11/04/2017	Data analysis Analysis of cash flow projections				
		Linscott	1.00	\$335.00	335.00
11/06/2017	Data analysis Prepare analysis of year-to-date combined financial results; review and analyze reports received from CEO N Stone; meetings with Chris L to analyze reports and plan for meeting with N Stone.				
		Gordon	3.80	\$195.00	741.00
11/06/2017	Data analysis Meet with John on cash flow and open items and questions for Nancy				
		Linscott	1.00	\$335.00	335.00
11/07/2017	Client meeting Meeting with Nancy and John to review operations and cash flow projections				
		Linscott	2.50	\$335.00	837.50
11/07/2017	Data analysis Meeting with Nancy Stone in Phoenix; analysis and research in support of feasibility report.				
		Gordon	2.80	\$195.00	546.00
11/07/2017	Travel time Travel: Tucson to Mesa for meeting				
		Gordon	4.00	\$92.50	370.00
11/07/2017	Travel time Travel RT from Tucson to Phoenix for meeting with Nancy				
		Linscott	4.00	\$167.50	670.00
11/08/2017	Data analysis Analysis and research in support of feasibility report; preparation of feasibility report; August year-to-date financial statements analysis and reconciliation to monthly operating reports.				

DATE	SERVICE	STAFF	HOURS	RATE	AMOUNT
		Gordon	4.40	\$195.00	858.00
11/09/2017	Data analysis Analysis of historical financial statements; research and analysis in support of feasibility report; preparation of feasibility report.	Gordon	2.50	\$195.00	487.50
11/09/2017	Report preparation Meet with John on report structure and related analysis	Linscott	0.20	\$335.00	67.00
11/10/2017	Data analysis Analysis of financial reports; analysis in support of feasibility report.	Gordon	1.00	\$195.00	195.00
11/13/2017	Client meeting Status call with Dale and John	Linscott	0.40	\$335.00	134.00
11/13/2017	Data analysis Analysis of financial reports; analysis in support of feasibility report.	Gordon	1.00	\$195.00	195.00
11/14/2017	Data analysis Research in support of report; issues discussion with Chris L; analysis including monthly operating reports, financial results, cash flow projections; preparation of report draft.	Gordon	3.20	\$195.00	624.00
11/15/2017	Data analysis Research and analysis in support of report; review and analysis of September monthly operating reports; P/C with N Stone.	Gordon	3.20	\$195.00	624.00
11/16/2017	Data analysis Communications with R Dayton re: September monthly operating reports; review and analyze corrected MORs, September year-to-date P&L; research in support of report; cash flow projections and Plan payments analysis.	Gordon	4.10	\$195.00	799.50
11/17/2017	Data analysis Review and analyze corrected September monthly operating reports (MOR), September year-to-date income statements; conduct research for report; communications with R Dayton re: financial statement results, cash flow projections, Plan payments; prepare report draft.				

DATE	SERVICE	STAFF	HOURS	RATE	AMOUNT
		Gordon	7.20	\$195.00	1,404.00
11/20/2017	Data analysis Review and analyze monthly operating reports (MOR) and various other reports from debtors and attorney; conduct research for report; communications with R Dayton re: September MOR and other reports; communication with N Stone; cash flow projections analysis and preparation; issues discussion with Chris L.	Gordon	8.00	\$195.00	1,560.00
11/21/2017	Data analysis Analyze monthly operating reports, financial statements; review information and reports from R Dayton; industry research; communications with R Dayton; cash flow projections analysis and preparation; discuss report and support with Chris L; communications with debtors' attorneys.	Gordon	6.00	\$195.00	1,170.00
11/21/2017	Report preparation Meeting with John on report and related exhibits	Linscott	0.25	\$335.00	83.75
11/22/2017	Report review Review of files, draft report review, Exhibits review	Linscott	3.00	\$335.00	1,005.00
11/27/2017	Data analysis Research in support of report; report and exhibit preparation; review report draft with Chris L; revise report; communications with R Dayton, attorneys re: open issues.	Gordon	10.50	\$195.00	2,047.50
11/27/2017	Report review Review report and meet with John on open matters	Linscott	1.00	\$335.00	335.00
11/28/2017	Data analysis Review and analyze information received from attorneys; research information for report; communications with attorney P Rudd, R Dayton re: various issues; discuss open issues with Chris L; P/C with attorney S Goldberg; revise report and exhibits.	Gordon	7.50	\$195.00	1,462.50
11/28/2017	Report review Work on report, exhibits, call with Scott Goldberg, meet with John	Linscott	2.50	\$335.00	837.50
11/29/2017	Data analysis				

DATE	SERVICE	STAFF	HOURS	RATE	AMOUNT
	Communications with R Dayton re: various information and issues; make multiple revisions to report and exhibits; prepare documentation binder in support of report.				
		Gordon	6.70	\$195.00	1,306.50
11/29/2017	Report review				
	Work on final projections, exhibits, report				
		Linscott	1.00	\$335.00	335.00
11/30/2017	Data analysis				
	Revisions to draft report, exhibits and supporting documentation, including discussions with Chris L, Laura C.				
		Gordon	1.50	\$195.00	292.50
11/30/2017	Report preparation				
	Finalize draft report				
		Linscott	1.00	\$335.00	335.00
11/30/2017	Administrative support				
	edits & formatting report and exhibits				
		Carrera	0.50	\$65.00	<u>32.50</u>
				Total For Services	27,444.25
11/07/2017	Mileage			\$ <u>112.35</u>	
	Travel: Tucson to Mesa, AZ for meeting with client				
				Total For Expenses	112.35
				Courtesy Discount	<u>(1,556.60)</u>
				Current Amount Due	\$ <u>26,000.00</u>